IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re patent application of:)	Before the Examiner
Wm. F. McKay et al.)	Brian E. Pellegrino
)	
Serial No. 10/666,900)	Group Art Unit 3738
)	
Filed: September 18, 2003)	Ref. No. 4002-3376/PC445.00
)	
NATURAL TISSUE DEVICES AND)	
METHODS OF IMPLANTATION)	January 11, 2008

SECOND RESPONSE TO FINAL OFFICE ACTION

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

In response to the Office Action mailed October 11, 2007, please consider the following. Additionally, please provide any extensions of time which may be necessary and charge any additional fees which may be due or credit any overpayment to Deposit Account No. 23-3030, but not to include any payment of issue fees.